

**Red River Delta
Law Enforcement Planning Council, Inc.
Pineville, Louisiana
Independent Accountant's Report
September 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 25 2012

Red River Delta Law Enforcement Planning Council, Inc.

September 30, 2011

Table of Contents

	<u>Page</u>
Independent accountant's report.....	1
Financial statements	
Statement of financial position	2
Statement of activities.....	3
Statement of functional expenses	4
Statement of cash flows	5
Notes to financial statements	6
Independent accountant's report on applying agreed-upon procedures	11
Louisiana attestation questionnaire.....	14
Management's corrective action plan.....	16
Summary of prior year findings and questioned costs.....	17



OESTRIEHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236
acct@oandcpcpas.com

EMILE P. OESTRIEHER, III, CPA
KURT G. OESTRIEHER, CPA
DALE P. De SELLE, CPA
HEATHER D. RUTHERFORD, CPA

Independent Accountant's Report

To the Board of Directors

Red River Delta

Law Enforcement Planning Council, Inc.

We have reviewed the accompanying statement of financial position of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of September 30, 2011, and the related statements of activities, functional expenses and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated November 28, 2011, on the results of our agreed-upon procedures.


Oestrieher & Company
Certified Public Accountants

November 28, 2011



The CPA. Never Underestimate The Value.™



Emile P. Oestrieher, III, CPA
Registered Representative

Securities offered through H.D. Vest Investment Securities, Inc. Member: NASD/SIPC
633 North State Highway 161, Fourth Floor, Irving, Texas 75038 • (972) 870-6000

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2011

ASSETS

Current assets	
Cash	\$ 12,452
Certificate of deposit	18,498
Accounts receivable-grants	<u>4,016</u>
Total current assets	34,966
Property and equipment-net of depreciation of \$74,877	69,822
Land	<u>119,348</u>
Total assets	<u>\$ 224,136</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Note payable	\$ 4,842
Accounts payable-grants	14,300
Employee payroll withholdings	3,646
Accrued annual leave	<u>17,592</u>
Total current liabilities	40,380
Long-term liabilities	
Note payable	61,717
Net assets:	
Unrestricted	<u>122,039</u>
Total liabilities and net assets	<u>\$ 224,136</u>

See accompanying notes and accountant's review report.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and other support			
Administrative fee	\$ 100,000	\$ -	\$ 100,000
Government grants	-	48,845	48,845
Interest income	1,862	-	1,862
Membership fees	100,000	-	100,000
Other income	6	-	6
Total revenues and other support	<u>201,868</u>	<u>48,845</u>	<u>250,713</u>
Expenses			
Automobile and travel	7,883	-	7,883
Contracted services	46,592	-	46,592
Depreciation	7,579	-	7,579
Fringe benefits	32,860	-	32,860
Interest	5,011	-	5,011
Office supplies and expense	12,890	-	12,890
Personnel	101,805	20,195	122,000
Reimburse specialized training	-	28,650	28,650
Repair and maintenance	3,861	-	3,861
Utilities	4,994	-	4,994
	<u>223,475</u>	<u>48,845</u>	<u>272,320</u>
Change in net assets	(21,607)	-	(21,607)
Net assets, beginning of year	<u>143,646</u>	<u>-</u>	<u>143,646</u>
Net assets, end of year	<u>\$ 122,039</u>	<u>\$ -</u>	<u>\$ 122,039</u>

See accompanying notes and accountant's review report.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2011

		<u>Training</u>			Victims of	
	<u>Operating</u>	<u>Basic</u>	<u>Corrections</u>	<u>JJDP</u>	<u>Crimes Act</u>	<u>Total</u>
Automobile and travel	\$ 7,883	\$ -	\$ -	\$ -	\$ -	\$ 7,883
Contracted services	46,592	-	-	-	-	46,592
Depreciation	7,579	-	-	-	-	7,579
Fringe benefits	32,860	-	-	-	-	32,860
Interest	5,011	-	-	-	-	5,011
Office supplies and expense	12,890	-	-	-	-	12,890
Personnel	101,805	-	-	6,195	14,000	122,000
Reimburse specialized training	-	14,250	14,400	-	-	28,650
Repair and maintenance	3,861	-	-	-	-	3,861
Utilities	4,994	-	-	-	-	4,994
Totals	\$ 223,475	\$ 14,250	\$ 14,400	\$ 6,195	\$ 14,000	\$ 272,320

See accompanying notes and accountant's review report.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2011

Cash flows from operating activities

Change in net assets	\$ (21,607)
Adjustment to reconcile change in net assets to net cash used in operating activities:	
Depreciation	7,579
Changes in operating assets and liabilities:	
Accounts receivable	1
Accounts payable	(6,950)
Other current liabilities	3,477
Net cash used in operating activities	<u>(17,500)</u>

Cash flows from investing activities

Purchase of certificates of deposit	(206)
Maturities of certificates of deposit	13,094
Net cash provided by investing activities	<u>12,888</u>

Cash flows from financing activities

Repayment of long-term debt	(7,912)
Net cash used in financing activities	<u>(7,912)</u>

Net decrease in cash (12,524)

Cash, beginning of year 24,976

Cash, end of year \$ 12,452

Supplemental disclosures:

Cash paid during the year for income taxes	\$ -
Cash paid during the year for interest expense	<u>\$ 5,011</u>

See accompanying notes and accountant's review report.

Notes to Financial Statements

**RED RIVER DELTA
LAW ENFORCEMENT PLANNING COUNCIL, INC.
SEPTEMBER 30, 2011**

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Red River Delta Law Enforcement Planning Council, Inc. (Red River Delta) is a nonprofit corporation organized in 1976 under Louisiana corporation statutes. Red River Delta acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 15:1209 was established to provide a forum for persons most familiar with the problems of local law enforcement to study, address, and adopt methods, procedures and programs that will result in more efficient and effective criminal justice operations in the central Louisiana area.

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Basis of presentation

Financial statement presentation follows the recommendations of Section 958 of the Accounting Standard Codification. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**RED RIVER DELTA
LAW ENFORCEMENT PLANNING COUNCIL, INC.
SEPTEMBER 30, 2011**

NOTES TO FINANCIAL STATEMENTS

Property and equipment

Property and equipment are recorded at cost on the date of acquisition. Depreciation is computed using the straight-line method over estimated useful lives. Buildings and improvements are depreciated over estimated useful lives of 40 years. Equipment, furniture and fixtures are depreciated over estimated useful lives of 5 to 7 years.

Functional expense reporting

The costs of providing program and supporting services have been summarized by function, based on estimates developed by management.

Tax-exempt status

Red River Delta is a tax-exempt organization under Internal Revenue Code Section 501(c)(4) and, as such, is not subject to income taxes on income received for exempt purposes.

Cash and cash equivalents

Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.

2. PROPERTY AND EQUIPMENT

Property and equipment is as follows:

Buildings and improvements	\$ 107,123
Equipment	3,536
Furniture and fixtures	14,822
Vehicles	<u>19,218</u>
Less:	144,699
Accumulated depreciation	<u>(74,877)</u>
	\$ 69,822

The depreciation provision for the year ended September 30, 2011 amounted to \$7,579.

**RED RIVER DELTA
LAW ENFORCEMENT PLANNING COUNCIL, INC.
SEPTEMBER 30, 2011**

NOTES TO FINANCIAL STATEMENTS

3. NOTE PAYABLE

Note payable consisted of the following:

	<u>Current</u>	<u>Long-term</u>	<u>Total</u>
On October 3, 2011, the Red River Delta negotiated a note with Southern Heritage Bank in the amount of \$66,559. The note is payable in one hundred twenty monthly installments of \$708 including interest balance. The interest rate is 5.0% per annum. The note is secured by collateral mortgage on real estate.	\$ 4,842	\$ 61,717	\$ 66,559

Principal maturities during the next five years are as follows:

2012	\$ 4,842
2013	5,541
2014	5,824
2015	6,122
2016	6,435

4. ACCRUED ANNUAL LEAVE

Red River Delta provides a leave policy that allows accumulation of unused annual leave that is carried forward each year. Upon separation of employment, Red River Delta will pay up to three hundred hours of unused accumulated annual leave. The remainder of unused annual leave and all sick leave is canceled. The amount accrued annual leave at September 30, 2011 totaled \$17,592.

5. CONCENTRATIONS OF REVENUES AND SIGNIFICANT FUNDING SOURCES

Red River Delta receives a majority of its revenues from local dues and administrative fees. If significant budget cuts are made, the amount of the funds that Red River Delta receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds Red River Delta will receive in the next year.

**RED RIVER DELTA
LAW ENFORCEMENT PLANNING COUNCIL, INC.
SEPTEMBER 30, 2011**

NOTES TO FINANCIAL STATEMENTS

6. RETIREMENT PLAN

Red River Delta provides a Simplified Employee Pension Plan as defined in Section 408(k) of the Internal Revenue Code to its qualified employees. Qualified employees are defined as employees who are at least 21 years of age, earn a minimum compensation of \$450 for the year and three years of employment. The Board of Directors adopted a policy to contribute 15 percent on behalf of qualified employees' salary to the plan. The contribution for the year ended September 30, 2011 totaled \$16,775.

7. SUBSEQUENT EVENT

Management has evaluated subsequent events through November 28, 2011, the date on which the financial statements were available to be issued.



OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236
acct@oandcocpas.com

EMILE P. OESTRIECHER, III, CPA
KURT G. OESTRIECHER, CPA
DALE P. De SELLE, CPA
HEATHER D. RUTHERFORD, CPA

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors

Red River Delta

Law Enforcement Planning Council, Inc.

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Red River Delta Law Enforcement Planning Council, Inc. (Red River Delta), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Red River Delta's compliance with certain laws and regulations during the year ended September 30, 2011 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Red River Delta's federal and state award expenditures for all programs for the fiscal year follow:

Federal and State Grant Name	Grant Year	CFDA No.	Amount
Juvenile Justice and Delinquency Prevention	2009	16.540	\$ 6,195
Victims of Crime Act	2010	16.575	14,000
Basic and Corrections Training	2010		28,650
Total Expenditures			\$ 48,845

2. For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.



The CPA. Never Underestimate The Value.™



Emile P. Oestriecher, III, CPA
Registered Representative

Securities offered through H.D. Vest Investment Securities, Inc. Member: NASD/SIPC
633 North State Highway 161, Fourth Floor, Irving, Texas 75038 • (972) 870-6000

3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the six disbursements were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the board. In addition, each of the disbursements was traced to the Red River Delta's minute book where they were approved by the full board.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. The disbursements reviewed complied with the allowability requirements and meet the goals of the program.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. The disbursements reviewed complied with the eligibility requirements of the program guidelines.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. The disbursements reviewed complied with the reporting requirements of the *Request for Advance or Reimbursement Reports*.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

The six disbursements selected included two Federal programs that were closed out during the period of our review. We compared the close-out reports for these two Federal programs with the entity's financial records. The amounts reported on the close-out reports agreed to the entity's financial records.

Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Red River Delta meets six times per year. Meeting notices are published in the local newspaper.

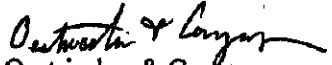
Comprehensive Budget

9. For all grants, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Red River Delta provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Red River Delta, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Oestricher & Company
Certified Public Accountants

November 28, 2011

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

November 28, 2011

Oestrieher & Company, CPAs

PO Box 13500

Alexandria, Louisiana 71315-3500

In connection with your review of our financial statements as of November 28, 2011 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 28, 2011.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Sylvie A. Richards

Secretary

11-28-11

Date

Ch. R. Vav

Treasurer

11-28-11

Date

James R. D.

President

11-28-11

Date

**Red River Delta Law Enforcement Planning Council, Inc.
Management's Corrective Action Plan
Year ended September 30, 2011**

Section I-Review Report

No findings of this nature were reported.

No response required.

Section II-Attestation Report

No findings of this nature were reported.

No response required.

Section III-Federal Awards Findings and Questioned Costs

No management letter was issued with this report.

No response required.

Red River Delta Law Enforcement Planning Council, Inc.
Schedule of Prior Year Findings and Questioned Cost
Year ended September 30, 2011

Section I – Internal Control and Compliance Material to the Financial Statements

None

Section II – Internal Control and Compliance Material to Federal Awards

None

Section III – Management Letter

No management letter was issued for the year ended September 30, 2010.